



CUYAHOGA COUNTY COUNCIL

COMMITTEE OF THE WHOLE

CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS

4th FLOOR

MEETING AGENDA

MONDAY, MAY 18, 2026 — 1:00 P.M.

Updated – May 15

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENT

4. MATTER REFERRED TO COMMITTEE

- a) R2026-0146: A Resolution approving a Courthouse Capital Funding Agreement with the Cuyahoga County Court of Common Pleas, General Division (“Court”) regarding remodeling, renovating, rehabilitating, furnishing, equipping and otherwise improving the facilities of the Court, with related site improvements and appurtenances thereto; ratifying the County Executive’s execution of said agreement and further authorizing execution of any related documents not inconsistent with this Resolution; authorizing designation of the Common Pleas Court General Division Capital Improvement Account within the Justice Center Capital Projects Fund and the transfer of funds to said account for payment of the amounts set forth in said agreement; and declaring the necessity that this Resolution become immediately effective.

5. PRESENTATIONS/DISCUSSION

- a) 2026 First Quarter Update – Walter Parfejewiec, Director, Office of Budget & Management
- b) R2026-0115: A Resolution adopting the Annual Alternative Tax Budget for the year 2027, and declaring the necessity that this Resolution become immediately effective.

6. EXECUTIVE SESSION

- a) Pending or imminent court action

7. MISCELLANEOUS BUSINESS

8. ADJOURNMENT

**Complimentary parking for the public is available in the attached garage at 900 Prospect. A skywalk extends from the garage to provide additional entry to the Council Chambers from the 5th floor parking level of the garage. Download the [Metropolis smartphone app](#) and create an account to have parking validated at meetings. Please scan the QR code posted in Council Chambers to input your license plate information for parking to be validated by Metropolis, a non-County entity. You will be responsible for the cost of parking if you are unable to utilize this online parking service.*

***Meeting rooms are equipped with a hearing assistance system. If needed, please see the Clerk to obtain a receiver.*

County Council of Cuyahoga County, Ohio

Resolution No. R2026-0146

Sponsored by: **County Executive Ronayne; Council President Miller**

A Resolution approving a Courthouse Capital Funding Agreement with the Cuyahoga County Court of Common Pleas, General Division (“Court”) regarding remodeling, renovating, rehabilitating, furnishing, equipping and otherwise improving the facilities of the Court, with related site improvements and appurtenances thereto; ratifying the County Executive’s execution of said agreement and further authorizing execution of any related documents not inconsistent with this Resolution; authorizing designation of the Common Pleas Court General Division Capital Improvement Account within the Justice Center Capital Projects Fund and the transfer of funds to said account for payment of the amounts set forth in said agreement; and declaring the necessity that this Resolution become immediately effective.

WHEREAS, the Cuyahoga County Common Pleas Court (“Court”) has raised concerns regarding the maintenance of its facilities, including but not limited to the County Justice Center located at 1200 Ontario Street, Cleveland, Ohio 44113 (“Justice Center”); and

WHEREAS, to fund initial maintenance of the Court’s facilities, the County has agreed to issue debt to fund an amount not to exceed \$66,000,000.00 and to identify additional funds for such purposes; and

WHEREAS, to address and fund the ongoing maintenance needs of the Court, the County has agreed to fund already-appropriated dollars for this biennium and to appropriate, deposit, and/or transfer additional confirmed and contingent funding from various sources beginning in 2028 through December 2036, unless the County fully renovates or constructs new Court facilities before that time; and

WHEREAS, the County has additionally made a series of in-kind commitments that benefit to the Court’s facilities and operations to enhance its efficient administration of justice; and

WHEREAS, it is necessary that this Resolution become immediately effective in order that the usual daily operation of the County be continued and for the further reason that the public peace, health or safety of the County will be preserved by maintaining the Court's facilities as described above and as set for in the agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:

SECTION 1. That the Cuyahoga County Council hereby approves the Courthouse Capital Funding Agreement with the Cuyahoga County Court of Common Pleas, General Division ("Court") regarding remodeling, renovating, rehabilitating, furnishing, equipping and otherwise improving the facilities of the Court, with related site improvements and appurtenances thereto, as described in the recitals hereto, which are fully incorporated herein, and as further described in said agreement.

SECTION 2. That the Cuyahoga County Council hereby ratifies the County Executive's execution of said agreement and further authorizes execution of such other documents necessary to effectuate said agreement in accordance with this Resolution.

SECTION 3. It is necessary that this Resolution become immediately effective for the usual daily operation of the County; the preservation of public peace, health or safety in the County; and any additional reasons set forth in the preamble. Provided that this Resolution receives the affirmative vote of at least eight members of Council, it shall take effect and be in force immediately upon the earliest occurrence of any of the following: (1) its approval by the County Executive through signature, (2) the expiration of the time during which it may be disapproved by the County Executive under Section 3.10(6) of the Cuyahoga County Charter, or (3) its passage by at least eight members of Council after disapproval pursuant to Section 3.10(7) of the Cuyahoga County Charter. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

SECTION 4. It is found and determined that all formal actions of this Council relating to the adoption of this Resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

On a motion by _____, seconded by _____, the foregoing Resolution was duly adopted.

Yeas:

Nays:

County Council President

Date

County Executive

Date

Clerk of Council

Date

First Reading/Referred to Committee: May 12, 2026

Committee(s) Assigned: Committee of the Whole

Journal _____
_____, 20__

Executive Summary R2026-0146

Approving a Courthouse Capital Funding Agreement*

Parties: Cuyahoga County *and* Cuyahoga County Court of Common Pleas, General Division (“Court”)

Purpose: To fund remodeling, renovating, rehabilitating, furnishing, equipping and otherwise improving the facilities of the Court, with related site improvements and appurtenances thereto.

County Consideration:

The County established the Justice Center Capital Projects Fund in 2022 “to fund acquisition for, construction, and improvements to a County correction center and courthouse.” It will now additionally establish a “Common Pleas Court General Division Capital Improvement Account” within that Fund into which revenues will be transferred and disbursed from, in accordance with the Agreement. The Court will play a direct role in identifying project priority and scope. The County’s investment will represent a minimum of \$161,589,028 in confirmed shorter-term funding, in-kind commitments, and additional categories of confirmed and contingent revenue that is, together, collectively estimated to exceed \$200,000,000 if the Court is not placed into a new or fully renovated facility before the Agreement’s termination.

Near-Term Funding: The County will allocate \$15,740,534 already funded in this budget cycle to the Court’s Capital Improvement Account and imminently issue debt sufficient to fund \$66,000,000 in capital improvements.

In 2028, it will transfer \$20,000,000 in general fund dollars into the Court’s Capital Improvement Account.

In 2029, it will transfer \$34,000,000 into that Account.

Future Funding from the County’s Capital Budget: From 2028 to 2033, the County will appropriate a total of \$22,500,000 for capital improvement projects to benefit the Court (\$3,750,000 annually). The County will retain discretion to finance this commitment through debt issuance if appropriate. Beginning in 2034, the County will commit a minimum of \$2,000,000 from the Capital Improvement Plan in each subsequent year until the Agreement expires.

The County will annually allocate a portion of surplus quarter-percent sales and use tax revenues, authorized by Ordinances O2023-0013 and O2023-0014 through the expiration of the Agreement, to support the Court’s capital needs.

One-time Funding and In-Kind Commitments: The County will complete improvements to the tunnel connecting the Huntington Park Garage to the Justice Center Garage by 2027 using allocated funds not included in the above.

No later than January 2029, the County will appropriate \$1,000,000 from the Parking Garage Enterprise Fund to pay for improvements to, and repair and maintenance of, the Justice Center Parking Garage (or reimburse the Court for any expenses it allocates towards these improvements prior to that appropriation).

The County will allocate to Court operations approximately 60,500 square feet of usable space in Tower II of the Justice Center, currently occupied by the soon-departing City of Cleveland Division of Police. Renovations will begin as space becomes available, enhancing the efficiency of the Court's operations by consolidating all its downtown offices under the shared roof of the Justice Center.

Parking spaces in the Tower II Garage previously allocated to the City of Cleveland Division of Police and/or County Sheriff will be proportionally committed to the Court as they become available.

The Department of Public Works will coordinate with the Court to facilitate a space and security study of the current Court facilities, an evaluation and update of the current assessment of Court facilities, and will conduct reassessments of Court facilities every three years beginning in 2027.

The County will provide technology upgrades to the 34 Court attorney conference rooms necessary to facilitate telecommunications with inmates in the new County corrections center.

The County will reinvest any future capital reimbursement it receives from the City of Cleveland back into the Court's facilities.

When the County completes construction on the new corrections center, an amount equal to any unspent project funds budgeted for material and labor will be deposited into the Court's Capital Improvement Account.

The County will formally close out the 2023 Courthouse Request for Proposals.

Summary: In total, the combined funding and in-kind commitments are collectively estimated to exceed \$200,000,000 if the Court is not placed into a new or fully renovated facility before the termination of the Agreement.

Court Consideration

Administrative Orders To document the history and current condition of the Court's facilities, it intends to issue an Administrative Order declaring its facilities unsuitable to enable its proper and efficient operation and directing the County to take immediate steps to cure these defects. After the Agreement is fully approved and executed, the Court will immediately thereafter file a superseding Administrative Order that will suspend the execution of its initial Administrative Order, declaring that the County's execution and actual performance of the Agreement provide an acceptable short-term triage to the Court's facilities on an interim basis.

*** Until it is approved by County Council, then signed by the County Executive and Administrative Judge, the Agreement remains tentative, privileged, and confidential pursuant to the Uniform Mediation Act codified at Ohio Revised Code Chapter 2710; Rules 16.41 through 16.43 of the Rules of Superintendence of the Courts of Ohio; and Section 19 of the Rules of Ohio Supreme Court Practice. In accordance with R.C. Chapter 2710, the parties and mediators have agreed to release this Executive Summary of the tentative Agreement. Following the passage of this legislation and the execution of the Agreement by the Parties, the finalized Agreement and filed Administrative Orders will be public documents.**

County Council of Cuyahoga County, Ohio

Resolution No. R2026-0115

Sponsored by: County Executive Ronayne/Fiscal Officer/Office of Budget and Management	A Resolution adopting the Annual Alternative Tax Budget for the year 2027, and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, O.R.C. 5705.28(A)(2) requires that Council, as the taxing authority of Cuyahoga County, adopt a tax budget for the next succeeding fiscal year on or before the fifteenth day of July; and,

WHEREAS, O.R.C. 5705.281 permits the county budget commission to waive the tax budget requirement, but shall require the taxing authority to provide such information to the commission as may be required by the commission to perform its duties under this chapter; and,

WHEREAS, the purpose of the Tax Budget is to demonstrate the need for property taxes levied by the County and to establish the next succeeding fiscal year's revenue estimates; and,

WHEREAS, the Tax Budget establishes tax rates and provides the basis for the Official Certificate of Estimated Resources, the legal document that establishes the legal limitations within which the County must abide when setting appropriations; and,

WHEREAS, the Office of Budget and Management has submitted and recommended approval of the Annual Alternative Tax Budget; and,

WHEREAS, the County Operating Tax Budget for 2026 is \$2,356,934,621; and,

WHEREAS, after due consideration of the Alternative Tax Budget, it is deemed advisable by the Council of Cuyahoga County to adopt said County Alternative Tax Budget for the year 2027.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:

SECTION 1. The year 2027 Annual Alternative Tax Budget for the County of Cuyahoga as prepared in accordance with O.R.C. 5705.28, O.R.C. 5705.281, and the requirement of the Cuyahoga County Budget Commission, is hereby approved.

SECTION 2. It is found and determined that all formal actions of this Council relating to the adoption of this Resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. It is necessary that this Resolution become immediately effective in order that critical services provided by Cuyahoga County can continue, and to continue the usual and daily operation of the County. Provided that this Resolution receives the affirmative vote of eight members of Council, this Resolution shall become immediately effective upon the signature of the County Executive.

On a motion by _____, seconded by _____, the foregoing Resolution was duly adopted.

Yeas:

Nays:

County Council President

Date

County Executive

Date

Clerk of Council

Date

First Reading/Referred to Committee: April 28, 2026

Committee(s) Assigned: Finance & Budgeting

Journal _____
_____, 20__



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: April 17, 2026

RE: 2027 Alternative Tax Budget

Pursuant to **Ohio Revised Code §5705.28(A)(2)** and **Ohio Revised Code 5705.281**, the County is required to adopt the annual Alternative Tax Budget by July 15th. The intent of the Alternative Tax Budget is to estimate revenue generated by property tax levies for the coming year and to demonstrate, by way of the estimates, the need to continue to levy the taxes.

A total of 14.85 mills will be levied by the County in voted and unvoted millage in 2027 totaling \$440.8 million. The revenue generated by this millage supports general operations, debt service, health and human services, and programs and services for the developmentally disabled.

This proposed 2027 Alternative Tax Budget reflects an allocation of the 1.45 inside millage: 1.10 mills to the General Fund and 0.35 mills to the General Obligation Bond Retirement Fund. This is no change from the prior year.

Attached please find the following:

- Resolution R2026-xxxx, adopting the 2027 Alternative Tax Budget
- The 2027 Alternative Tax Budget, Schedules I-V

Please contact Mike Chambers or I with any questions. Thank you for your consideration.

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: Cuyahoga County

For the Fiscal Year Commencing January 1, 2027

Fiscal Officer Signature

 CPA

Date

4-17-26

COUNTY OF CUYAHOGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the schedule B issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

NOTE:

The general purpose of column 9 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year. ORC Section 5705.341 states in part;

"Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget properly and lawfully, adopted under this chapter or by other information required per ORC 5705.281."

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

SCHEDULE 2

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all funds.

In column 3, total estimated receipts should include all revenues plus transfers in excluding property taxes and local government revenue. All taxing authority must submit a list of all tax transfers.

SCHEDULE 3

The general purpose of schedule 3 is to provide inside/charter millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

SCHEDULE 4

The general purpose of schedule 4 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)
(List All Levies Of The Taxing Authority)

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized (Mills)	\$ AMOUNT Requested Of Budget Commission
Board of Developmental Disabilities (Zone 2210)	To support the provision of services to individuals and families affected by developmental disabilities	11/8/2005	Replacement	Continuous	2005/2006	Continuous	3.9	\$107,427,765
HHS Levy Fund (Zone 2255)	To support the provision of health and human services	3/19/2024	Renewal	Eight	2024/2031	2025/2032	4.8	\$132,218,790
HHS Levy Fund (Zone 2255)	To support the provision of health and human services	4/28/2020	Replacement	Eight	2020/2027	2021/2028	4.7	\$141,027,421
General Fund (Zone 1100)	To suport general government operations	Inside Millage					1.10	\$45,586,440
GO Bond Retirement Fund (Zone 3500)	To support annual debt service on the three outstanding GO issues	Inside Millage					0.35	\$14,504,776
Totals							14.85 mills	\$440,765,192

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I Fund BY Type	II Fund Name	III Beginning Estimated Unencumbered Fund Balance	IV Property Taxes and Local Government Revenue	V Other Sources Receipts	VI Total Resources Available for Expenditures	VII Total Estimated Expenditures & Encumbrances	VIII Ending Estimated Unencumbered Balance
1100	General Fund	\$ 126,494,396	\$ 45,588,440	\$ 612,118,334	\$ 784,199,170	\$ 659,994,529	\$ 124,204,641
2200	ADAMHS	\$ 4,166,589	\$ -	\$ 78,791,535	\$ 82,958,124	\$ 82,958,124	\$ 0
2205	ADAMHS Grants	\$ 328,918	\$ -	\$ 589,581	\$ 918,499	\$ 918,499	\$ 0
2210	Board Of Develop. Disabilities	\$ 128,809,502	\$ 107,427,765	\$ 31,483,750	\$ 265,721,017	\$ 177,294,428	\$ 88,426,589
2215	Children Services	\$ 513,435	\$ -	\$ 82,000,601	\$ 82,514,036	\$ 82,000,601	\$ 513,435
2220	Community Development	\$ 12,579,693	\$ -	\$ 8,374,924	\$ 20,954,617	\$ 17,124,664	\$ 3,829,953
2223	Housing Department	\$ 394,139	\$ -	\$ 11,223,483	\$ 11,617,622	\$ 11,617,622	\$ 0
2225	Convention Center	\$ 662,816	\$ -	\$ 518,949	\$ 1,181,765	\$ 312,965	\$ 868,800
2230	Convention Center Hotel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2235	County Land Reutilization	\$ 223,802	\$ -	\$ 5,853,817	\$ 6,077,619	\$ 5,908,580	\$ 169,039
2240	Court	\$ 11,371,411	\$ -	\$ 2,286,441	\$ 13,657,852	\$ 1,180,384	\$ 12,477,468
2245	Cuyahoga Support Enforcement	\$ 961,448	\$ -	\$ 38,909,592	\$ 39,871,040	\$ 38,911,120	\$ 959,920
2250	Delinquent Real Estate Assess.	\$ 9,779,085	\$ -	\$ 4,720,401	\$ 14,499,486	\$ 4,533,001	\$ 9,966,485
2261	Delinquent Real Estate Assess.	\$ 8,326,114	\$ -	\$ 2,926,510	\$ 11,252,624	\$ 2,758,716	\$ 8,493,908
2265	HHS Levy 4.8 mills	\$ 7,484,482	\$ 132,218,780	\$ 2,957,571	\$ 142,660,823	\$ 140,467,452	\$ 2,193,371
2266	MetroHealth Subsidy	\$ 0	\$ -	\$ 35,000,000	\$ 35,000,000	\$ 35,000,000	\$ 0
2267	HHS Levy 4.7 mills	\$ 11,112,855	\$ 141,027,421	\$ 3,089,599	\$ 155,229,935	\$ 140,586,511	\$ 14,643,424
2280	Human Services	\$ 7,983,330	\$ -	\$ 281,863,199	\$ 289,846,529	\$ 282,226,311	\$ 7,621,218
2285	Litter Prevention & Recycling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2270	Motor Vehicle Gas Tax	\$ 56,341,536	\$ -	\$ 83,280,217	\$ 119,621,752	\$ 28,732,361	\$ 90,889,361
2275	Other Community Development	\$ 280,216	\$ -	\$ 504,810	\$ 785,026	\$ 785,026	\$ 0
2280	Other Health And Safety	\$ 10,881,828	\$ -	\$ 30,152,775	\$ 41,034,603	\$ 37,224,699	\$ 3,809,904
2285	Other Judicial	\$ 3,824,710	\$ -	\$ 25,300,122	\$ 28,924,832	\$ 28,924,832	\$ 0
2290	Other Legislative And Exec.	\$ 12,878,969	\$ -	\$ 787,322	\$ 13,666,291	\$ 893,928	\$ 12,952,363
2295	Other Public Works	\$ -	\$ -	\$ 305,518	\$ 305,518	\$ 305,518	\$ -
2300	Other Social Services	\$ 6,695,872	\$ -	\$ 241,759	\$ 6,937,631	\$ 594,726	\$ 6,342,905
2305	Real Estate Assessment	\$ 5,926,775	\$ -	\$ 20,107,949	\$ 26,034,724	\$ 21,439,845	\$ 4,594,879
2310	Solid Waste	\$ 5,379,690	\$ -	\$ 2,968,759	\$ 8,378,449	\$ 2,513,115	\$ 5,865,334
2315	Sports Facilities Enhancement	\$ -	\$ -	\$ 5,326,065	\$ 5,326,065	\$ 5,326,065	\$ -
2320	Treat All For Safer Comm	\$ 3,542,789	\$ -	\$ 202,165	\$ 3,744,954	\$ 1,966,743	\$ 1,778,211
2326	Victim Assistance	\$ -	\$ -	\$ 3,834,350	\$ 3,834,350	\$ 3,834,350	\$ 0
2330	Youth Services	\$ -	\$ -	\$ 11,388,900	\$ 11,388,900	\$ 11,388,900	\$ -
2335	Lodging Tax Fund	\$ -	\$ -	\$ 37,802,687	\$ 37,802,687	\$ 37,802,687	\$ -
2345	Opioid Mitigation Fund	\$ 62,441,307	\$ -	\$ -	\$ 62,441,307	\$ 9,362,540	\$ 53,056,767
2350	COVID-19 CARES Act Fund	\$ -	\$ -	\$ 12,747,666	\$ 12,747,666	\$ 12,747,666	\$ -
2360	27th Pay Reserve	\$ 11,825,845	\$ -	\$ 413,057	\$ 12,238,902	\$ -	\$ 12,238,902
3500	Debt Service	\$ 993,125	\$ 14,504,776	\$ 85,356,610	\$ 110,854,511	\$ 110,854,511	\$ 0
4600	Capital Projects	\$ -	\$ -	\$ 19,571,461	\$ 19,571,461	\$ 19,571,461	\$ -
4605	Road Capital Projects	\$ -	\$ -	\$ 42,340,045	\$ 42,340,045	\$ 42,340,045	\$ -
4610	Convention Center Hotel Const.	\$ 20,135	\$ -	\$ -	\$ 20,135	\$ -	\$ 20,135
5700	County Airport	\$ -	\$ -	\$ 2,015,146	\$ 2,015,146	\$ 2,015,146	\$ -
5705	County Parking Garage	\$ 6,753,723	\$ -	\$ 4,994,136	\$ 11,747,859	\$ 1,914,592	\$ 9,833,267
5710	CC Information Systems	\$ 2,388,646	\$ -	\$ 681,892	\$ 2,970,538	\$ 623,898	\$ 2,346,640
5715	Sanitary Engineer	\$ 19,134,939	\$ -	\$ 29,283,812	\$ 48,398,551	\$ 33,753,193	\$ 14,645,356
5720	Public Utility-Microwid	\$ 18,798,993	\$ -	\$ 19,271,670	\$ 38,070,663	\$ 769,466	\$ 37,261,197
6745	Sheriff Central Security	\$ 1,417,239	\$ -	\$ 17,154,342	\$ 18,571,582	\$ 15,900,679	\$ 2,670,903
6750	Central Custodial Services	\$ 1,224,493	\$ -	\$ 54,844,583	\$ 56,069,076	\$ 56,069,076	\$ 0
6755	Maintenance Garage	\$ 1,430,115	\$ -	\$ 2,742,000	\$ 4,172,115	\$ 1,592,003	\$ 2,580,112
6765	Health Insurance	\$ 23,048,075	\$ -	\$ 175,426,946	\$ 198,475,021	\$ 174,090,347	\$ 24,384,674
6770	Workers' Compensation	\$ 5,213,441	\$ -	\$ 7,495,463	\$ 12,708,904	\$ 5,885,134	\$ 6,843,770
6775	Postage	\$ 2,000,583	\$ -	\$ 1,904,625	\$ 3,905,208	\$ 1,832,406	\$ 2,072,802
6780	Printing	\$ 400,981	\$ -	\$ 2,419,460	\$ 2,820,421	\$ 2,267,948	\$ 552,475
TOTAL	ALL FUNDS	\$ 591,836,004	\$ 440,765,182	\$ 1,893,462,659	\$ 2,926,063,855	\$ 2,356,934,621	\$ 569,129,234
Data Source		2025 Projected Ending Balance	Adopted 2027 Budget	Adopted 2027 Budget	II + III + IV	Adopted 2027 Budget	V - VI

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)
 (Do Not Include General Obligation Debt Being Paid By Other Sources)
 (Do Not Include Special Obligation Bonds & Revenue Bonds)

SCHEDULE 3

I Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The Calendar Year	V Amount Required To Meet Calendar Year Principal & Interest Payments	VI Amount Receivable From Other Sources To Meet Debt Payments
Series 2009B General Obligation Bonds	12/22/2009	12/1/2034	\$70,480,000	\$12,007,763	\$1,601,297
Series 2019A General Obligation Bonds	9/12/2019	12/1/2035	\$31,460,000	\$1,754,750	\$1,754,750
Series 2019B General Obligation Bonds	9/12/2019	12/1/2027	\$4,855,000	\$4,958,946	\$4,958,946
Series 2020A General Obligation Bonds	11/3/2020	12/1/2037	\$23,390,000	\$3,310,400	\$0
Series 2020B General Obligation Bonds	11/3/2020	12/1/2035	\$43,445,000	\$1,836,471	\$0
Total			\$173,630,000	\$23,868,330	\$8,314,993

TAX ANTICIPATION NOTES

(Schools Only)

SCHEDULE 5

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be applied to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amount Required To Meet Budget Year Principal & Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name Of The Special Debt Service Fund		

Amount Of Debt Service To Be Apportioned To The Following Settlements:		
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		